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Attorneys for plaintiff, Principal Life Insurance Company

By: _____

Steven P. Del Mauro

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

FILED
U.S. DISTRICT COURT
2007 AUG 28 P 4:21
S.D. OF N.Y. W.P.

**PRINCIPAL LIFE INSURANCE
COMPANY,**

Plaintiff,

vs.

MOSES JACOBOWITZ,

Defendant.

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CIVIL ACTION NO.

07. CIV. 7673

ROBINSON

**CIVIL ACTION - RULE 7.1 STATEMENT ON BEHALF OF
PRINCIPAL LIFE INSURANCE COMPANY**

The following is a list of all corporate parents of Principal Life Insurance Company which own more than 10% of its stock:

**PRINCIPAL LIFE INSURANCE COMPANY
Subsidiaries and Affiliates**

Agencia de Seguros, S.A.

America's Health Plan, Inc.

Delaware Charter Guarantee & Trust Company

Equity FC, Ltd.

Ethika S.A. Administradoras y Fondo de Jubilaciones de Pensiones

Grupo Financiero Principal S.A. de Seguros de Vida

Invista Capital Management, Inc.

Patrician Associates, Inc.
Petula Associates, Ltd.
PHC Merging Company
Principal Asset Markets, Inc.
Principal Behavioral Health Care, Inc.
Principal Commercial Advisors, Inc.
Principal Compania de Seguros de Retiro S.A.
Principal Development Associates, Inc.
Principal FC, Ltd.
Principal Financial Advisors, Inc.
Principal Financial Securities, Inc.
Principal Health Care of Florida, Inc.
Principal Health Care of Illinois, Inc.
Principal Health Care of Kansas City, Inc.
Principal Health Care of Pennsylvania, Inc.
Principal Health Care of Tennessee, Inc.
Principal Health Care of the Carolinas, Inc.
Principal Health Care of the Mid-Atlantic, Inc.
Principal Health Care, Inc.
Principal Internacional, S.A. Compania de Seguros
Principal International Argentina S.A.
Principal International Asia Limited
Principal International, Inc.
Principal Investors Corporation
Principal Life Insurance Company
Principal Marketing Services, Inc.
Principal Mutual Life Insurance Company
Principal Portfolio Services, Inc.
Principal Residential Mortgage, Inc.
Principal Securities Holding Corporation
Principal Spectrum Associates, Inc.
Principal, L.L.C.
Princor Financial Service Corporation
Princor Management Corporation
Prinlife Compania de Seguros de Vida S.A.
PT Asuransi Jiwa Principal Egalita Indonesia
Qualitas Medica, S.A.

The Principal Financial Group, Inc.
United Healthcare Services of Iowa, Inc.

**McELROY, DEUTSCH, MULVANEY &
CARPENTER, LLP**

Attorneys for plaintiff, Principal Life
Insurance Company

By: _____

Steven P. Del Mauro, Esq.

Dated: August 17, 2007
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